## Tax Relief for Victims of June 1 Severe Storms in Massachusetts

## 6/20/11 IRS News Release regarding tax relief

Victims of severe storms and tornadoes on June 1 in parts of Massachusetts may qualify for tax relief from the Internal Revenue Service.

The President has declared the following counties a federal disaster area: Hampden and Worcester counties. Individuals who reside or have a business in these counties may qualify for tax relief.

The declaration permits the IRS to postpone certain deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after June 1 and on or before Aug. 8 have been postponed to Aug. 8. This includes the estimated tax payment for the second quarter of 2011 normally due June 15.

In addition, the IRS is waiving the failure-to-deposit penalties for employment and excise tax deposits due on or after June 1 and on or before June 16, as long as the deposits were made by June 16.

If an affected taxpayer receives a penalty notice from the IRS, the taxpayer should call the telephone number on the notice to have the IRS abate any interest and any late filing or late payment penalties that would otherwise apply. Penalties or interest will be abated only for taxpayers who have an original or extended filing, payment or deposit due date, including an extended filing or payment due date, that falls within the postponement period.

The IRS automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline at 1-866-562-5227 to request this tax relief.

| More information is available at <a>IRS.gov</a> . |
|---|
|---|

If you need immediate assistance or help with a federal agency, please contact one of my district offices.